

Washington D.C. – Today, Congressman Rob Wittman introduced the Toxic Drywall Homeowner Relief Act to aid homeowners in his district and across the U.S. who have been affected by toxic drywall. The tax deductions and credit in Wittman’s bill would be available to taxpayers for returns filed for 2009, 2010, and 2011.

“Dozens of constituents in the First District and many others across the Hampton Roads region have been deeply affected by the presence of toxic drywall in their homes. After visiting the homes of these folks and meeting with homeowners, it’s clear to me that not only are these families facing significant health risks, but their financial security is also in jeopardy”, stated Wittman.

Wittman added, “The people affected by this issue are everyday citizens: servicemen and women, teachers, law enforcement officers and small business owners. They don’t have the luxury of leaving their homes and finding another place to live.”

Specifically, Wittman’s legislation would allow individuals a tax deduction for the costs incurred to remove and replace toxic drywall and degraded electrical system components and appliances in their principal residence, up to \$20,000 during each taxable year.

Additionally, the bill would allow individuals whose homes are severely affected a deduction for the cost of alternative living expenses they incur while determining whether toxic drywall is present in their homes and during the remediation process, up to \$1,000 per month for no more than three years.

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Individuals would have to meet the following criteria to be eligible for the deductions and the tax credit:

A. Drywall was installed in the principal residence of the taxpayer after 2004 and before

2009

B. It is reasonable to believe that the drywall was manufactured in the People's Republic of China or contains elevated levels of sulphur or strontium

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Qualified drywall removal and remediation costs include:

A. Removal of drywall containing elevated levels of sulphur or strontium from the principal residence and replacement of the drywall

B. Removal and replacement of electrical system components and appliances which corroded due to the presence of such drywall

C. Carry out other remediation activities recommended by the Consumer Product Safety Commission (CPSC)

D. For building inspections associated with any of these activities

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Qualified alternative living expenses include costs for lodging (not lavish or extravagant) occupied by the taxpayer for a reasonable period while:

A. The taxpayer is determining whether their principal residence has drywall containing

elevated levels of sulphur or strontium, and

B. The drywall is being removed and replaced

Wittman's bill also establishes a tax credit for the cost of moving to and from the temporary living quarters.

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Those who are eligible would receive a tax credit of up to \$1,000 for qualified moving costs paid or incurred during the taxable year. The costs would be incurred to move from the taxpayer's principal residence to temporary lodging and back to their principal residence:

A. While the taxpayer is determining whether the principal residence has drywall containing elevated levels of sulphur or strontium, and

B. While such drywall is being removed and replaced.

NOTE: Click [here](#) for the full text of the legislation.

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Congressman Rob Wittman represents the First District of Virginia. He was elected to his first full term in November 2008 and serves on the Natural Resources Committee and the Armed Services Committee where he is the Ranking Member of the Oversight and Investigations Subcommittee.